

Budget & Fiscal Services (BFS)



OFFICE OF THE CITY CLERK
City and County of Honolulu
Honolulu Hale
Honolulu, Hawaii 96813-3077
Telephone: 768-3810

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C & C OF HONOLULU

2014 JAN -3 AM 10: 04

DISCLOSURE OF FINANCIAL INTERESTS
PUBLIC DISCLOSURE FORM
FOR CALENDAR YEAR 2013

(PRINT OR TYPE CLEARLY)

NAME Nelson H Koyanagi Jr POSITION/ELECTIVE OFFICE Director
DEPARTMENT/AGENCY Budget & Fiscal Services
NAME OF SPOUSE Michelle

Check the appropriate box and fill in any applicable dates:

- ☐ **INITIAL STATEMENT:** Date on which you assumed office or began employment in this position _____
You must file within twenty (20) working days after this date disclosing financial interests held during the preceding calendar year.
- ☒ **ANNUAL STATEMENT:** You are required to file not later than January 31 of each year disclosing all financial interests held during the preceding year.
- ☐ **LEAVING OFFICE STATEMENT:** You are leaving or have left your office on _____ and must file a statement within ten (10) working days of that date. You must disclose financial interests held during the preceding calendar year.
- ☐ **CANDIDATE STATEMENT:** You must file no later than ten (10) working days after the deadline for filing as a candidate for office disclosing interests held during the calendar year preceding the due date of the statement.

VERIFICATION

I declare that I have used all reasonable diligence in preparing this form, that I have reviewed Item Nos. 1 through 9, and to the best of my knowledge the information provided in this form is true and correct.

Date January 2, 20 14

Signature Nelson H Koyanagi Jr

GENERAL INSTRUCTIONS

All questions must be answered in regard to yourself, your spouse, and all dependent children. Use Abbreviations:

"F" for filer
 "SP" for spouse
 "DC" for dependent children
 "JT" for joint interests of the filer and filer's spouse

All items on the form must be completed. If you have no information to disclose under a particular item, check "None". If additional space is required to complete an item, check "Additional sheets attached". Make a copy of your completed financial disclosure form for your records for future reference.

Disclosures need not be made by exact dollar amounts but may be reported by "range of value". You may indicate the value of a reportable interest by using the appropriate letter from the following codes:

A. Less than \$1,000	E. \$50,000 - \$99,999	I. \$300,000 - \$399,999	M. \$700,000 - \$799,999
B. \$1,000 - \$9,999	F. \$100,000 - \$149,999	J. \$400,000 - \$499,999	N. \$800,000 - \$899,999
C. \$10,000 - \$24,999	G. \$150,000 - \$199,999	K. \$500,000 - \$599,999	O. \$900,000 - \$999,999
D. \$25,000 - \$49,999	H. \$200,000 - \$299,999	L. \$600,000 - \$699,999	P. At least \$1,000,000

1. **INCOME.** Only report compensation earned for services rendered equal to \$1,000 a year or more from any employment including, but not limited to, income from the City, retirement, social security, and deferred compensation. Do not report interest, dividends, alimony, property settlements, or child support payments. Individual items of compensation that constitute a portion of the gross income of a business or profession need not be disclosed. Report income from rental property here.

☐ None ☐ Additional sheets attached

Recipient	Employer/Source	Position/Service Rendered	When	Annual Income
F SP	C&C of Honolulu	Director (Director Designate)	2013	F
	Hawaiian Electric	Director, Property Accounting	2013	E

2. **CREDITORS.** Do not report any debts of less than \$3,000. Do not report debts that arise out of retail installment transactions for the purchase of consumer goods, whatever the amount. Do report a secured obligation such as a home mortgage or a car loan. Do report student loans.

☐ None ☐ Additional sheets attached

Person(s) Incurring Debt	Creditor	Original Loan Amount	Amount Outstanding
JT	Wells Fargo	I	I
JT	First Hawaiian Bank	F	E

3. **OWNERSHIP OR INTERESTS IN BUSINESSES IN THE STATE.** Only report ownerships or beneficial interests having a value of \$5,000 or more or equal to 10% or more of ownership of businesses incorporated, regulated, or licensed to carry on business in Hawaii. Do not report accounts in federal or state regulated financial institutions, mutual insurance policies, or individual items in a mutual fund or blind trust, if the fund or trust is disclosed under this item.

☒ None ☐ Additional sheets attached

Owner(s)	Business Name and Address	Nature of Business	Percentage of Interest	Value of Interest

4. **OWNERSHIP OR INTERESTS TRANSFERRED.** Only report transfers of ownerships or interests in businesses incorporated, regulated, or licensed to carry on business in Hawaii.

☒ None ☐ Additional sheets attached

Ownership or Interest	Date of Transfer	

5. **FIDUCIARY POSITIONS.** Fiduciary positions include, but are not limited to, officerships, directorships, or positions as trustee in any business or organization, whether or not operated for profit. Fiduciary positions also include being a majority shareholder in a small or closely held corporation. Be sure to report fiduciary positions in non-profit corporations.

☒ None ☐ Additional sheets attached

Position	Holder	Name & Address of Business or Organization	Term of Office	Annual Compensation

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6. **CREDITOR INTERESTS IN INSOLVENT BUSINESS** worth \$5,000 or more.

☒ None ☐ Additional sheets attached

Holder	Name & Address of Business	Nature of Business	Value

7. **CLIENTS PERSONALLY REPRESENTED BEFORE CITY AGENCIES.** Only report representation for which you received compensation during the preceding calendar year. Do not report representation involving ministerial matters. "Ministerial matters" do not require discretionary authority and do not need to be disclosed.

☒ None ☐ Additional sheets attached

Representative	Client	City Agency	Nature of Representation

8. **REAL PROPERTY OWNED.** Only report real property owned in the City and County of Honolulu. Report the value of the property in any reasonable manner, such as assessed value.

☐ None ☐ Additional sheets attached

Owner(s)	Tax Map Key Number & Street Address	Value	Year Obtained
JT	950600020000/95-1052 Kualapa Street	O	1995

9. **REAL PROPERTY TRANSFERRED.** Only report real property transferred in the City and County of Honolulu during the preceding calendar year. For this item, indicate the actual amount of the transaction, even if it is less than the value (as in the case of a gift).

☒ None ☐ Additional sheets attached

Seller/Donor	Buyer/Donee	Date	Price	Tax Map Key Number & Street Address



City and County of Honolulu
Honolulu Hale
Honolulu, Hawaii 96813-3077
Telephone: 768-3810

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DISCLOSURE OF FINANCIAL INTERESTS
PUBLIC DISCLOSURE FORM
FOR CALENDAR YEAR _____

2014 JAN 27 AM 10:53

(PRINT OR TYPE CLEARLY)

NAME GARY KUROMAWA POSITION/ELECTIVE OFFICE DEPUTY DIRECTOR
DEPARTMENT/AGENCY BUDGET AND FISCAL SERVICES
NAME OF SPOUSE _____

Check the appropriate box and fill in any applicable dates:

- ☐ **INITIAL STATEMENT:** Date on which you assumed office or began employment in this position _____
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Date 1/27, 20 14

Signature

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☐ None

☐ Additional sheets attached

Recipient	Employer/Source	Position/Service Rendered	When	Annual Income
GARY KUOKAWA	CC HONOLULU	DEPUTY DIRECTOR	2013	F
GARY KUOKAWA	GK APPRAISALS INC	VP CONSULTANT/APPRaiser	2013	C
GARY KUOKAWA	RENTAL	RENTAL INCOME	2013	C

2. **CREDITORS.** Do not report any debts of less than \$3,000. Do not report debts that arise out of retail installment transactions for the purchase of consumer goods, whatever the amount. Do report a secured obligation such as a home mortgage or a car loan. Do report student loans.

☐ None ☐ Additional sheets attached

Person(s) Incurring Debt	Creditor	Original Loan Amount	Amount Outstanding
GARY KUOKAWA	AMERICAN SAVINGS BANK	F	E
GARY KUOKAWA	BANK OF AMERICA	J	I
GARY KUOKAWA	BANK OF AMERICA	F	F
GARY KUOKAWA	AMERICAN SAVINGS BANK	E	E

3. **OWNERSHIP OR INTERESTS IN BUSINESSES IN THE STATE.** Only report ownerships or beneficial interests having a value of \$5,000 or more or equal to 10% or more of ownership of businesses incorporated, regulated, or licensed to carry on business in Hawaii. Do not report accounts in federal or state regulated financial institutions, mutual insurance policies, or individual items in a mutual fund or blind trust, if the fund or trust is disclosed under this item.

☐ None ☐ Additional sheets attached

Owner(s)	Business Name and Address	Nature of Business	Percentage of Interest	Value of Interest
GARY KUOKAWA	GK APPRAISALS, INC.	REAL ESTATE CONSULT.	51%	F

4. **OWNERSHIP OR INTERESTS TRANSFERRED.** Only report transfers of ownerships or interests in businesses incorporated, regulated, or licensed to carry on business in Hawaii.

☒ None

☐ Additional sheets attached

Ownership or Interest	Date of Transfer	

5. **FIDUCIARY POSITIONS.** Fiduciary positions include, but are not limited to, officerships, directorships, or positions as trustee in any business or organization, whether or not operated for profit. Fiduciary positions also include being a majority shareholder in a small or closely held corporation. Be sure to report fiduciary positions in non-profit corporations.

☐ None

☐ Additional sheets attached

Position	Holder	Name & Address of Business or Organization	Term of Office	Annual Compensation
VICE PRESIDENT	GARY KUOKAW	GK APPRAISALS, INC. 1225 KAHOA STREET	CONTINUOUS	C

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6. **CREDITOR INTERESTS IN INSOLVENT BUSINESS** worth \$5,000 or more.

☒ None ☐ Additional sheets attached

Holder	Name & Address of Business	Nature of Business	Value

7. **CLIENTS PERSONALLY REPRESENTED BEFORE CITY AGENCIES.** Only report representation for which you received compensation during the preceding calendar year. Do not report representation involving ministerial matters. "Ministerial matters" do not require discretionary authority and do not need to be disclosed.

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8. **REAL PROPERTY OWNED.** Only report real property owned in the City and County of Honolulu. Report the value of the property in any reasonable manner, such as assessed value.

☐ None

☐ Additional sheets attached

Owner(s)	Tax Map Key Number & Street Address	Value	Year Obtained
GARY KUROKAWA	33033080 MALUHIA STREET	0	1998

9. **REAL PROPERTY TRANSFERRED.** Only report real property transferred in the City and County of Honolulu during the preceding calendar year. For this item, indicate the actual amount of the transaction, even if it is less than the value (as in the case of a gift).

☒ None

☐ Additional sheets attached

Seller/Donor	Buyer/Donee	Date	Price	Tax Map Key Number & Street Address